

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

In re: THE DOCUMENT COMPANY INC § Case No. 17-30251-MD

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Debtor(s) \_\_\_\_\_

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Janina M. Hoskins, chapter 7 trustee, submits this Final Account,  
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$27,000.00</u>	Assets Exempt: <u>N/A</u>
<i>(without deducting any secured claims)</i>	

Total Distribution to Claimants: <u>\$772,935.17</u>	Claims Discharged Without Payment: <u>N/A</u>
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Total Expenses of Administration: \$357,054.83

3) Total gross receipts of \$ 1,129,990.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$1,129,990.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$0.00	\$316,885.00	\$112,297.07	\$112,297.07
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	0.00	384,378.07	357,054.83	357,054.83
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	0.00	246,196.39	248,824.78	248,824.78
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	0.00	662,814.96	868,072.01	411,813.32
<b>TOTAL DISBURSEMENTS</b>	<b>\$0.00</b>	<b>\$1,610,274.42</b>	<b>\$1,586,248.69</b>	<b>\$1,129,990.00</b>

4) This case was originally filed under Chapter 7 on March 20, 2017.

The case was pending for 36 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 03/26/2020 By: /s/Janina M. Hoskins  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 —GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
PREFERENCE/FRAUDULENT CONVEYANCE LIT	1241-000	1,129,990.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$1,129,990.00</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 —FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
<b>TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES</b>			<b>\$0.00</b>

**EXHIBIT 3 —SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
6S-1 Internal Revenue Service		4300-000	N/A	316,885.00	112,297.07	112,297.07
<b>TOTAL SECURED CLAIMS</b>				<b>\$0.00</b>	<b>\$112,297.07</b>	<b>\$112,297.07</b>

**EXHIBIT 4 —CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee Compensation - Janina M. Hoskins	2100-000	N/A	57,149.70	57,149.70	57,149.70
Trustee Expenses - Janina M. Hoskins	2200-000	N/A	449.50	449.50	449.50
Clerk of the Court Costs (includes adversary and other filing fees) - Clerk	2700-000	N/A	3,150.00	3,150.00	3,150.00
Other - Franchise Tax Board	2820-000	N/A	800.00	1,700.00	1,700.00
Other - MACCONAGHY & BARNIER, PLC	3210-000	N/A	198,172.50	198,172.50	198,172.50

Other - MACCONAGHY & BARNIER, PLC	3220-000	N/A	9,461.79	9,461.79	9,461.79
Other - BACHEKI, CROM & CO., CPA'S	3410-000	N/A	84,540.00	84,540.00	84,540.00
Other - BACHEKI, CROM & CO., CPA'S	3420-000	N/A	136.55	136.55	136.55
Other - Franchise Tax Board	2820-000	N/A	926.63	97.35	97.35
Other - PS Business Park, LP	2410-000	N/A	29,043.72	1,649.76	1,649.76
Other - INTERNATIONAL SURETIES, LTD.	2300-000	N/A	382.63	382.63	382.63
Other - Rabobank, N.A.	2600-000	N/A	165.05	165.05	165.05
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		N/A	<b>\$384,378.07</b>	<b>\$357,054.83</b>	<b>\$357,054.83</b>

#### EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		N/A	\$0.00	\$0.00	\$0.00

#### EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
2P-1 State Board of Equalization	5800-000	N/A	51,372.70	51,272.70	51,272.70	
3P-1 FRANCHISE TAX BOARD	5800-000	N/A	6,922.38	9,650.77	9,650.77	
6P-1 Internal Revenue Service	5800-000	N/A	187,901.31	187,901.31	187,901.31	
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			\$0.00	\$246,196.39	\$248,824.78	\$248,824.78

#### EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1 -1 Synnex Corporation	7100-000	N/A	23,299.00	23,299.00	23,299.00	23,299.00
2U-1 State Board of Equalization	7100-000	N/A	5,912.13	880.53	880.53	880.53
2U-1 State Board of Equalization	7300-000	N/A	5,912.13	5,031.60	5,031.60	1,128.03
3U-1 FRANCHISE TAX BOARD	7300-000	N/A	651.34	798.54	798.54	179.02
4 -1 Pitney Bowes Inc	7100-000	N/A	5,668.36	5,668.36	5,668.36	5,668.36

5 -1 Toner Worldwide Corporation	7100-000	N/A	41,815.59	41,815.59	41,815.59
6U-1 Internal Revenue Service	7300-000	N/A	369,608.86	582,274.60	130,539.00
7 -1 AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY,	7100-000	N/A	122,807.23	122,807.23	122,807.23
8 -1 Dell Financial Services, LLC	7100-000	N/A	5,987.40	5,987.40	5,987.40
9 -1 PS Business Park, LP	7100-000	N/A	29,043.72	27,399.96	27,399.96
10 -1 Office Team	7100-000	N/A	6,919.20	6,919.20	6,919.20
11 -1 WBT, LLC	7200-000	N/A	45,190.00	45,190.00	45,190.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>		\$0.00	\$662,814.96	\$868,072.01	\$411,813.32

**Form 1**  
**Individual Estate Property Record and Report**  
**Asset Cases**

Case Number: 17-30251-MD

Case Name: THE DOCUMENT COMPANY INC

Period Ending: 03/26/20

Trustee: (007880) Janina M. Hoskins

Filed (f) or Converted (c): 03/20/17 (f)

§341(a) Meeting Date: 04/26/17

Claims Bar Date: 09/10/17

1 Ref. #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property <u>Abandoned</u> OA=§554(a)	6 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Checking Account at Chase Bank Account, xxxxx53 Imported from original petition Doc# 1 (See Footnote)	2,000.00	2,000.00		0.00	FA
2	A/R 90 days old or less. Face amount = \$20,000.0 Imported from original petition Doc# 1 (See Footnote)	20,000.00	2,000.00		0.00	FA
3	Claim against Xerox of \$190,000 Xerox has right Imported from original petition Doc# 1 (See Footnote)	Unknown	0.00		0.00	FA
4	Client List. Imported from original petition Doc# 1	5,000.00	5,000.00		0.00	FA
5	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) AP 17-03059: Demand amount listed as value	0.00	4,590,581.00		1,129,990.00	FA
6	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) AP 18-03028	0.00	372,450.00		0.00	FA
7	Account Receivables beyond 90 days (u)	0.00	40,000.00		0.00	FA
8	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) AP no, 18-03033	0.00	207,422.00		0.00	FA
9	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) AP 18-03037 Hoskins v. Northwestern Mutual Life Ins.	0.00	143,994.27		0.00	FA
10	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) Ap 18-03039 Hoskins v. Capital One Bank	0.00	34,336.30		0.00	FA
11	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) AP 18-03040 Hoskins v. Trustees of the Phillips Academy	0.00	30,213.00		0.00	FA
12	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u)	0.00	62,522.66		0.00	FA

**Form 1**  
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Period Ending: 03/26/20

Trustee: (007880) Janina M. Hoskins

Filed (f) or Converted (c): 03/20/17 (f)

§341(a) Meeting Date: 04/26/17

Claims Bar Date: 09/10/17

1 Ref. #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property Abandoned OA=§554(a)	6 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
	AP 18-03043 Hoskins v. USC					
13	PREFERENCE/FRAUDULENT CONVEYANCE LIT (u) Ap 18-03044 Hoskins v. Wells Fargo Bank	0.00	17,635.14		0.00	FA
14	PREFERENCE/FRAUDULENT CONVEYANCE LIT AP 18-03055- Hoskins v. Community First C. U.	0.00	24,373.79		0.00	FA
14	Assets    Totals (Excluding unknown values)	\$27,000.00	\$5,532,528.16		\$1,129,990.00	\$0.00

RE PROP# 1 negative balance on petition date

RE PROP# 2 age and doubt as to collectability

RE PROP# 3 offset claims- no value to estate

**Major Activities Affecting Case Closing:**

3/22/17-jmh case review

4/4/17- review UCC and Financing Statement reports, follow up re abandonment, relief from stay to landlord

4/6/17- inspect business premises, confirm abandonment of all assets

6/12/17- f.u with accountant re document status, submit claims bar date request

9/7/17- confirm filing of AP against Insiders (17-03059) enter asset on Form 1

10/5/17- review and confirm claims

10/31/17- review status conference re AP, answer

12/15/17- year end review

1/29/18- confirm with counsel status re deposition and document production, potential preferences

3/26/18-conference with counsel re litigation against Amex and agreement re pre judgment lien to protect estate

4/26/18- confirm course of action re additional fraudulent transfer actions

5/21/18- review and approve draft AmEx Complaint, f.u re receivables and potential action-- need for additional docs

6/25/18- update Form 1 - add AP 18-03033

9/4/18- review and approve AP against Community First

10/1/18 attend mediation

11/21/18- confirm wire into account from Smith Family Trust

12/29/18- year end review

1/14/19-cut tax checks to per Court order, task fu and closing

4/15/19- TFR done

4/2/18- AP litigation pending against insiders 17-03059, anticipate further fraudulent conveyance actions

4/15/19- TFR submitted

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

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Case Name: THE DOCUMENT COMPANY INC

Period Ending: 03/26/20

Trustee: (007880) Janina M. Hoskins

Filed (f) or Converted (c): 03/20/17 (f)

§341(a) Meeting Date: 04/26/17

Claims Bar Date: 09/10/17

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 <u>Property Abandoned</u> OA=§554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
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Initial Projected Date Of Final Report (TFR): December 31, 2019

Current Projected Date Of Final Report (TFR): April 15, 2019 (Actual)

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 17-30251-MD  
**Case Name:** THE DOCUMENT COMPANY INC  
**Taxpayer ID #:** \*\*-\*\*8826  
**Period Ending:** 03/26/20

**Trustee:** Janina M. Hoskins (007880)  
**Bank Name:** Mechanics Bank  
**Account:** \*\*\*\*\*5966 - Checking Account  
**Blanket Bond:** \$67,398,068.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
11/21/18	{5}	Smith Family Trust- Margaret Smith	Settlement payment re AP	1241-000	439,100.56		439,100.56
11/26/18	{5}	MacConaghay & Barnier Trust Account	turnover of proceeds from sale of residence subject to attachment lien re AP against Smith and Wells held in attorney client trust account per stipulation	1241-000	690,889.44		1,129,990.00
11/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		165.05	1,129,824.95
12/20/18	101	Clerk of the Court	Deferred fees AP nos. 18-3028, 18-3023, 18-3039, 18-3040, 18-3037, 18-3043, 18-3044, 18-3059	2700-000		2,800.00	1,127,024.95
01/14/19	102	Clerk of the Court	AP deferred fee re 18-3055 Hoskins v. Community First CU	2700-000		350.00	1,126,674.95
01/14/19	103	Internal Revenue Service	Priority tax claim - paid in full- Claim no. 6	5800-000		187,901.31	938,773.64
01/14/19	104	Internal Revenue Service	Secured IRS payment with interest - Dockt no. 75	4300-000		112,297.07	826,476.57
01/14/19	105	State Board of Equalization	Priority claim paid in full- Claim no. 2- dkct. 75	5800-000		51,272.70	775,203.87
01/14/19	106	FRANCHISE TAX BOARD	Claim no. 3- pririty claim paid in full - dckt. 75	5800-000		9,650.77	765,553.10
01/14/19	107	Franchise Tax Board	2018 and 2019 Admin claims- paid in full-d ckt. 75	2820-000		1,700.00	763,853.10
01/15/19	108	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2018 FOR CASE #17-30251, 2019 Blanket Bond payment - Admin: Bond 016048574	2300-000		382.63	763,470.47
07/18/19	109	Janina M. Hoskins	Dividend paid 100.00% on \$57,149.70, Trustee Compensation; Reference:	2100-000		57,149.70	706,320.77
07/18/19	110	MACCONAGHY & BARNIER, PLC	Dividend paid 100.00% on \$198,172.50, Attorney for Trustee Fees (Other Firm); Reference:	3210-000		198,172.50	508,148.27
07/18/19	111	MACCONAGHY & BARNIER, PLC	Dividend paid 100.00% on \$9,461.79, Attorney for Trustee Expenses (Other Firm); Reference:	3220-000		9,461.79	498,686.48
07/18/19	112	BACHEKI, CROM & CO., CPA'S	Dividend paid 100.00% on \$84,540.00, Accountant for Trustee Fees (Other Firm); Reference:	3410-000		84,540.00	414,146.48
07/18/19	113	BACHEKI, CROM & CO., CPA'S	Dividend paid 100.00% on \$136.55, Accountant for Trustee Expenses (Other Firm); Reference:	3420-000		136.55	414,009.93
07/18/19	114	Janina M. Hoskins	Dividend paid 100.00% on \$449.50, Trustee Expenses; Reference:	2200-000		449.50	413,560.43
07/18/19	115	Franchise Tax Board	Dividend paid 100.00% on \$97.35, Other State or Local Taxes (post-petition, incl. post-petition	2820-000		97.35	413,463.08

Subtotals : \$1,129,990.00 \$716,526.92

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# Form 2

## Cash Receipts And Disbursements Record

**Case Number:** 17-30251-MD  
**Case Name:** THE DOCUMENT COMPANY INC  
**Taxpayer ID #:** \*\*-\*\*8826  
**Period Ending:** 03/26/20

**Trustee:** Janina M. Hoskins (007880)  
**Bank Name:** Mechanics Bank  
**Account:** \*\*\*\*\*5966 - Checking Account  
**Blanket Bond:** \$67,398,068.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
			real est. taxes); Reference:				
07/18/19	116	PS Business Park, LP	Dividend paid 100.00% on \$1,649.76, Admin. Rent (post-petition storage fees, leases, etc.); Reference:	2410-000		1,649.76	411,813.32
07/18/19	117	Synnex Corporation	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		23,299.00	388,514.32
07/18/19	118	State Board of Equalization	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		880.53	387,633.79
07/18/19	119	Pitney Bowes Inc	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		5,668.36	381,965.43
07/18/19	120	Toner Worldwide Corporation	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		41,815.59	340,149.84
07/18/19	121	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY,	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		122,807.23	217,342.61
07/18/19	122	Dell Financial Services, LLC	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		5,987.40	211,355.21
07/18/19	123	PS Business Park, LP	Payment on claim filed - paid per Trustee's Final Account and Report	7100-000		27,399.96	183,955.25
07/18/19	124	Office Team	Payment on claim filed - paid per Trustee's Final Account and Report Stopped on 10/21/19	7100-000		6,919.20	177,036.05
07/18/19	125	WBT, LLC	Payment on claim filed - paid per Trustee's Final Account and Report	7200-000		45,190.00	131,846.05
07/18/19	126	State Board of Equalization	Payment on claim filed - paid per Trustee's Final Account and Report	7300-000		1,128.03	130,718.02
07/18/19	127	FRANCHISE TAX BOARD	Payment on claim filed - paid per Trustee's Final Account and Report	7300-000		179.02	130,539.00
07/18/19	128	Internal Revenue Service	Payment on claim filed - paid per Trustee's Final Account and Report	7300-000		130,539.00	0.00
10/21/19	124	Office Team	Payment on claim filed - paid per Trustee's Final Account and Report Stopped: check issued on 07/18/19	7100-000		-6,919.20	6,919.20
12/27/19	129	Office Team	payment re claim no. 10 Stopped on 01/27/20	7100-000		691.20	6,228.00
01/27/20	129	Office Team	payment re claim no. 10 Stopped: check issued on 12/27/19	7100-000		-691.20	6,919.20
01/27/20	130	Office Team	Final payment re claim no. 10.	7100-000		6,919.20	0.00

## **Form 2**

### **Cash Receipts And Disbursements Record**

Case Number: 17-30251-MD  
Case Name: THE DOCUMENT COMPANY INC  
  
Taxpayer ID #: \*\*-\*\*8826  
Period Ending: 03/26/20

**Trustee:** Janina M. Hoskins (007880)  
**Bank Name:** Mechanics Bank  
**Account:** \*\*\*\*\*5966 - Checking Account  
**Blanket Bond:** \$67,398,068.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			ACCOUNT TOTALS		1,129,990.00	1,129,990.00	\$0.00
			Less: Bank Transfers		0.00	0.00	
			Subtotal		1,129,990.00	1,129,990.00	
			Less: Payments to Debtors			0.00	
			NET Receipts / Disbursements		\$1,129,990.00	\$1,129,990.00	
			TOTAL - ALL ACCOUNTS		Net Receipts	Net Disbursements	Account Balances
			Checking # *****5966		1,129,990.00	1,129,990.00	0.00
					\$1,129,990.00	\$1,129,990.00	\$0.00